

## Bowser On Washington

He Writes An Essay and Mrs. Bowser Likes It

(Copyright, 1917, by the McClure Newspaper Syndicate.)

For three evenings Mr. Bowser had come up from dinner to go straight into the library and lock the door and pass a couple of hours. Mrs. Bowser had not questioned his rather strange behavior, but had contented herself with putting her ear to the door now and then to find out that he had not died of heart disease and fallen out of his chair. She heard his pen scratching over paper and him muttering to himself, and she was contented to wait her time.

It came on the third evening. After an hour's seclusion he came out, a look of satisfaction on his face, and observed:

"I am now ready to tell you what I have been doing. There is a club here in the city called 'The Washington Dodos.' A man named Philbrick,

Philbrick wanted something original and I think I have given it to him. We will now go ahead again.

"It is said that little George never told a lie. This is a mistake. He told three or four every day, and some awful whoppers, but he lied as gently as he could, and there was no sin in his heart when he lied. His father had a favorite plum tree. It was a favorite because it never bore over a dozen plums at once, and because every plum was wormy. One day a slave on his father's plantation had his ears cuffed for some impudence, and he seized the ax and went out and cut that plum tree down for revenge. Little George saw him do it, but he was not a boy to go and blab everything out. When his old man missed that tree, and demanded to know who had cut it down, what did little George do? He spoke right up and claimed that he cut it down with his little hatchet to see if the hatchet had an edge on it. His father was going to give him the darndest licking a boy ever got, but the fact that little George had told the truth, when he could have lied just as well as not, appealed to the parent. He took his son in his arms, and forgave him, and told him that he would buy him a dozen more hatchets, and he could cut down every tree around the house."

"Now, then, Mrs. Bowser, what is your opinion about that? Does it hit you or not?"

"Yes, it hits me," replied Mrs. Bow-



"He Saw the Bear."

whom I know, is going to join. It is a rule of the club that everyone who joins shall deliver an essay on George Washington. Philbrick is no hand at the pen, and he came to me the other day and offered me fifty dollars if I would write him an essay. I thought I would give you the fifty dollars.

"I have just finished it and am going to read it and ask your opinion. I commence by saying:

"George Washington was a fine boy. He obeyed everything his father and mother told him to. He never tore his little trousers; he never lost his little cap; he never made faces at his father's hired man. He never climbed trees, and snapped the buttons off his clothes. He rolled on the grass once in awhile, as boys will, but he always rolled very gently, and he didn't even muss up his hair, nor get grasshoppers in his little hind pockets."

"How is that for a beginning, Mrs. Bowser?"

"Why—why," she answered, "you have gone back farther than any historian."

"I intend to," he smiled in a sort of superior way. "Here is some more of it:

"As a boy, George Washington never had the colic. He dodged the measles and the whooping cough. He was kind to all living animals, and, if he found a crow with a broken wing, he brought it home and nursed it until well. All the crows for fifty miles around got to love him, and they



"Cut That Plum Tree Down."

would call out his name whenever they caught sight of him."

"Well, Mrs. Bowser, is it getting interesting to you?" was asked.

"You have certainly struck some things which will astonish the hearer," she answered with her hand over her mouth. "Where did you get all these facts from?"

"We will not mind that, my dear,

ser, stooping her head under the table to laugh to herself. "Why, Mr. Bowser, you have dug up something entirely new."

"Thank you, dear—thank you. That was my object—to get something entirely new. I go on:

"Little George was to be a great man, but his father couldn't see any signs of it, nor did his mother expect anything. He ate his pudding and milk for supper just like other boys, and he always knelt down by his bedside and prayed before he worked his way between the sheets. Nothing occurred to show that greatness was sleeping in his character until he was sixteen years old. Then a bear killed one of his father's sheep, and he was bemoaning the loss of the old woolly, when the son spoke up and said:

"Father, I will kill that bear for you. He has done a very wicked thing and should be punished for it."

"But, you are only a boy," said the father.

"I know it, papa, but I feel a greatness within. Let me take your old shotgun and I will load it with a handful of peach stones and bring you back the scalp of that bear, or I will perish in attempting to do so!"

"And the father consented, and little George took the old musket out and became great in an hour. He saw the bear and discharged a load of peach stones at him, and he not only ended the life of Bruin, but killed seven sheep at the same discharge. He brought all the scalps to his father, and the overjoyed parent took him into the house and said:

"I surely have a great son in this, my little George. Keep on, my son, and you will be known of all the world."

"Now, Mrs. Bowser," said Mr. Bowser, as he straightened up. "This is only a small part of the essay, but you can judge by this what the whole is. Is it not an interesting paper?"

"It seems—seems to be," she replied. "But would you call it history?"

"It is the straightest kind of history. But are you satisfied with it?"

"Yes. But, of course—"

"Of course what!" demanded Mr. Bowser. "I might have known you would find some fault about it. What is wrong?"

"Nothing," she replied. "It is in some respects the greatest essay on Washington I ever heard."

Mr. Bowser went to the telephone and called up Mr. Philbrick and told him to come to the office the next morning and get his essay. Mr. Philbrick came, but he did not take the essay away with him. Instead of that, he hurt Mr. Bowser's feelings by calling him an old jackass, or some such name.

Mrs. Bowser has not got that fifty dollars yet, and she has no hopes that she ever will get it.

## NO WAY TO EVADE THE INCOME TAX

EVERY GOOD AMERICAN EARNING FAIR LIVING WILL HELP TO PAY EXPENSES OF WAR.

RETURNS DUE BEFORE MARCH

Heavy Penalties Provided for Failure to File Them—Government Officials Will Be in Every County to Assist the Taxpayers.

Washington.—"Must I pay an income tax?"

That is the question that thousands of Americans are asking. The answer, in a general way, lies in this statement:

Every unmarried person having a net income of \$1,000 or more, and every married person or head of a family having an income of \$2,000 or more must file a return. These returns must be in the hands of the collector of internal revenue in the district in which the taxpayer lives or has his principal place of business between January 1 and March 1, 1918.

The man who thinks to evade this tax is making a serious error. Revenue officials will be in every county to check returns. Failure to make a correct return within the time specified involves heavy penalties.

"Net income" means gross income less certain deductions provided for by the act. The law defines income as profit, gain, wages, salary, commissions, money or its equivalent from professions, vocations, commerce, trade, rents, sales and dealings in property, real and personal, and interest from investments except interest from government bonds, or state, municipal township or county bonds. Incomes from service as guardian, trustee or executor; from dividends, pensions, royalties, or patents, or oil and gas wells, coal land, etc., are taxable.

Normal Rate Is 2 Per Cent.

The normal rate of tax is 2 per cent on net incomes above the amount of exemptions, which is \$2,000 in the case of a married person or head of a family and \$1,000 in the case of a single person. A married person or head of a family is allowed an additional exemption of \$200 for each dependent child if under eighteen years of age or incapable of self-support because defective. The taxpayer is considered to be the head of a family if he is actually supporting one or more persons closely connected with him by blood relationship or relationship by marriage, or if his duty to support such person is based on some moral or legal obligation.

Debts ascertained to be worthless and charged off within the year and taxes paid except income taxes and those assessed against local benefits are deductible. These and other points of the income tax section of the war revenue act will be fully explained by revenue officers who will visit every county in the United States between January 2 and March 1 to assist taxpayers in making out their returns.

Officers to Visit Every Locality. Notice of their arrival in each locality will be given in advance through the press, banks and post offices. They will be supplied with income tax forms copies of which may be obtained also from collectors of internal revenue.

The bureau of internal revenue is seeking to impress upon persons subject to the tax the fact that failure to see this official in no way relieves them of the duty imposed by law to file their returns within the time specified.

The government is not required to seek the taxpayer. The taxpayer is required to seek the government. Persons in doubt as to whether they are subject to the tax or not or as to how to make out their returns, will readily understand, therefore, that a visit to this official may mean the avoidance of later difficulties.

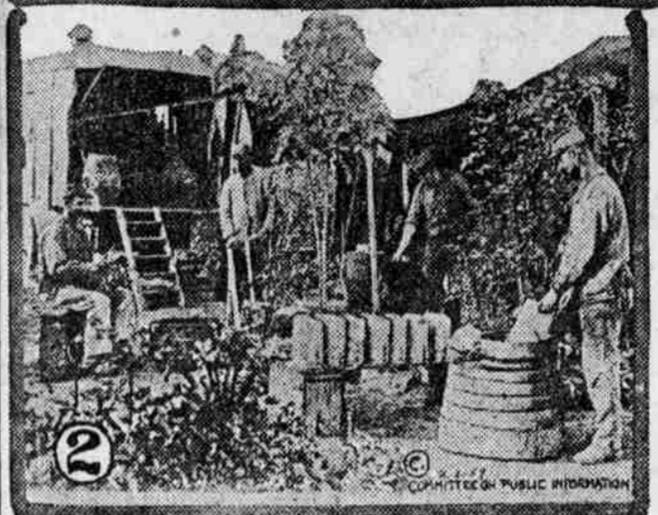
The penalty for failure to make the return on time is a fine of not less than \$20 nor more than \$1,000, and in addition 50 per cent of the amount of the tax due. For making a false or fraudulent return, the penalty is a fine not to exceed \$2,000 or not exceeding one year's imprisonment, or both, in the discretion of the court, and in addition 100 per cent of the tax evaded.

As to the Farmers.

The number of farmers who will pay income taxes has not been estimated by the government officials, but it is certain they will form a large percentage of the 6,000,000 persons assessed who never before have paid an income tax. The average farmer does not keep books but if he avails himself of the services of government experts who will be sent to aid him, it will not be difficult for him to ascertain the amount of his net income.

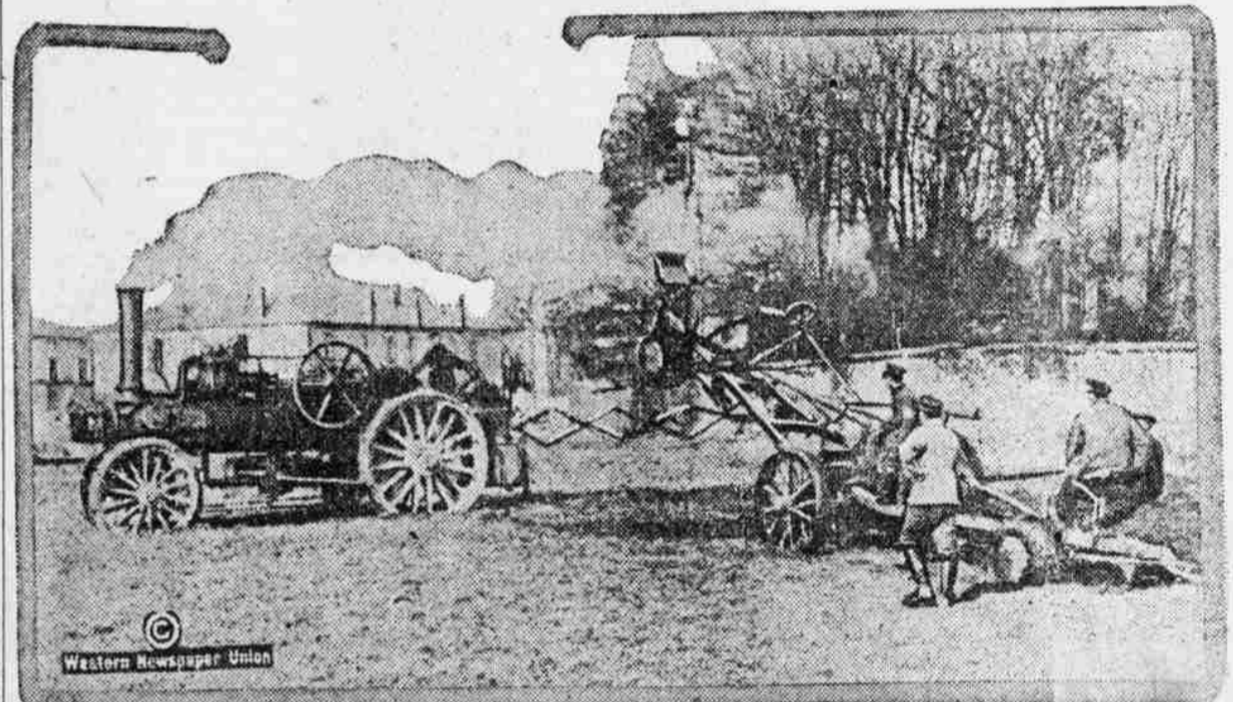
The farmer is making out his return may deduct depreciation in the value of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft if not covered by insurance. Expenses actually incurred in farm operation may be deducted, but not family or living expense. Produce raised on the farm and traded for groceries, wearing apparel, etc., is counted as living expenditures and cannot be deducted.

Salaries paid by the state or a political subdivision of the state are exempt. A farmer holding the job of county supervisor, for instance, does not have to include his salary in his income tax return.



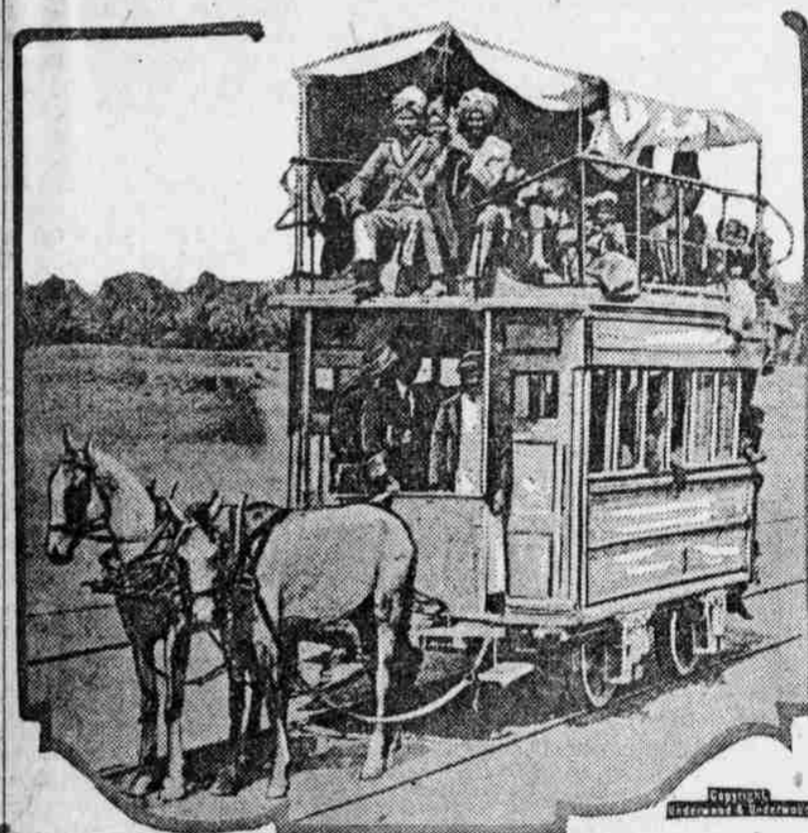
1—Assembling the "knockdown" barracks for the American troops in France. 2—Scene in a French field kitchen behind the fighting lines in the Marne region. 3—Mrs. Luscombe, wife of a British colonel, doing a bit of sewing for an American soldier in a Y. M. C. A. hut in France.

## GERMANS GROWING CROPS CLOSE TO THE LINES



Close up behind the fighting lines in northern France the Germans have been growing crops. Some of them are here seen cultivating the land with steam plows.

## INDIAN TROOPS AT BAGDAD ENJOY RIDE



The British forces that have conquered Bagdad have been greatly helped in their successful campaigns in Mesopotamia by native Indian troops. The Indians are good fighters and are steadfast in their loyalty to the British empire. This British official photograph shows a car load of them enjoying a ride on the Bagdad-Kadhmain tramway.

## ICE GIVES ENGINEERS GOOD TRAINING



Abundant ice on the Potomac river has given engineer troops in training near Washington an excellent opportunity for overcoming obstacles. This picture shows "pontooniers" breaking the ice preparatory to building a bridge.

## HERO OF GREAT EXPLOIT



A tale of daring that is rarely equalled is told of an exploit of Sergt. G. Morini of the Italian Bersaglieri. While on patrol he stopped a German motorcar carrying General von Beyer, an adjutant and two chauffeurs. He killed the general with the first shot and put the soldier-chauffeurs to flight. The adjutant, a German captain, he captured after a struggle, and turned him over to the nearest Italian command, and then joined his cycle patrol for further rear-guard action. He was wounded later and sent to a hospital in Milan. His most extraordinary and daring feat took place at the gates of Udine during the Italian retreat to the Piave.

## Fool Economy.

Governor Bilbo said at a food economy meeting in Jackson:

"But let us have no fool economy, no miser economy of the Smithsonian kind."

"The Smithsons were a miserly old pair, and one day Smithsonian said timidly to his wife:

"I've a hankerin' for an orange. I think I'll go down in the orange grove and pluck a few fruit."

"Yes, but don't you pluck no sound fruit, Si," shrilled Mrs. Smithsonian. "Only bad ones, mind!"

"But suppose there ain't no bad ones, mother?"

"Then you'll have to wait till some goes bad, that's all. We can't afford to eat good, sound oranges worth a quarter a dozen."